

**Webb County, Texas**  
**Combining Balance Sheet - Nonmajor Governmental Funds - Summary**  
**September 30, 2008**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments	4,676,100	16,639,569	785,360	22,101,029
Taxes receivable, net	170,090	-	1,091,089	1,261,179
Due from other funds	4,879,506	406,496	10,542	5,296,544
Receivable from other governments	3,077,879	295,281	-	3,373,160
Other receivables	64,791	-	379	65,170
Inventories	8,300	-	-	8,300
Other assets	11,868	-	5,248	17,116
<b>Total assets</b>	<b>12,888,534</b>	<b>17,341,346</b>	<b>1,892,618</b>	<b>32,122,498</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,915,859	211,962	-	2,127,821
Due to other funds	1,921,906	382,690	2	2,304,598
Payable to other governments	80,643	-	-	80,643
Deferred revenue	578,780	-	1,036,112	1,614,892
Other accrued expenditures	925,835	-	-	925,835
Other payables	255,935	694,977	-	950,912
<b>Total liabilities</b>	<b>5,678,958</b>	<b>1,289,629</b>	<b>1,036,114</b>	<b>8,004,701</b>
Fund balances:				
Reserved for:				
Inventories	8,300	-	-	8,300
Debt service	-	-	1,315,719	1,315,719
Capital projects	-	18,654,303	-	18,654,303
Special revenues	6,641,825	-	-	6,641,825
Unreserved, reported in:				
Debt service	-	-	(459,215)	(459,215)
Capital projects	-	(2,602,586)	-	(2,602,586)
Special revenues	559,451	-	-	559,451
<b>Total fund balances</b>	<b>7,209,576</b>	<b>16,051,717</b>	<b>856,504</b>	<b>24,117,797</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,888,534</b>	<b>\$ 17,341,346</b>	<b>\$ 1,892,618</b>	<b>\$ 32,122,498</b>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds - Summary**  
**For the Year Ended September 30, 2008**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 996,147	\$ -	\$ 6,788,531	\$ 7,784,678
Sales and miscellaneous taxes	469,252	-	-	469,252
Fees and fines	5,519,835	-	-	5,519,835
Intergovernmental	19,045,316	2,382,452	-	21,427,768
Charges for services	4,150,681	-	-	4,150,681
Investment earnings	189,960	468,953	100,464	759,377
Miscellaneous	1,581,088	483,217	1,162	2,065,467
Grant matching	3,661,407	-	-	3,661,407
Total revenues	<u>35,613,686</u>	<u>3,334,622</u>	<u>6,890,157</u>	<u>45,838,465</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,023,572	98,662	-	1,122,234
Public safety	5,420,977	21,569	-	5,442,546
Justice system	3,464,288	149,754	-	3,614,042
Health and human services	13,937,856	2,822	-	13,940,678
Infrastructure and environmental services	6,106,289	270,496	-	6,376,785
Corrections and rehabilitation	2,385,540	-	-	2,385,540
Community and economic development	702,604	264,996	-	967,600
Debt Service				
Principal	19,458	-	4,547,630	4,567,088
Interest and other charges	505	-	2,912,856	2,913,361
Bond issuance cost	-	75,001	192,447	267,448
Payments to escrow agent	-	-	436,629	436,629
Capital outlay	959,228	11,229,596	-	12,188,824
Total Expenditures	<u>34,020,317</u>	<u>12,112,896</u>	<u>8,089,562</u>	<u>54,222,775</u>
Excess (deficiency) of revenues over expenditures	<u>1,593,369</u>	<u>(8,778,274)</u>	<u>(1,199,405)</u>	<u>(8,384,310)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	5,575,000	15,215,000	20,790,000
Payments to refunded bond escrow agent	-	-	(15,011,513)	(15,011,513)
Transfers in	203,365	1,353,351	536,703	2,093,419
Transfers out	(1,238,005)	(752,664)	-	(1,990,669)
Proceeds from sale of equipment	720	-	-	720
Total other financing sources and (uses)	<u>(1,033,920)</u>	<u>6,175,687</u>	<u>740,190</u>	<u>5,881,958</u>
Net change in fund balances	559,449	(2,602,587)	(459,215)	(2,502,353)
Fund balances - beginning, Restated	6,650,127	18,654,304	1,315,719	26,620,150
Fund balances - ending	<u>\$ 7,209,576</u>	<u>\$ 16,051,717</u>	<u>\$ 856,504</u>	<u>\$ 24,117,797</u>